VBKK Consultant



October 24, 2006

Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813



Dear Ms. Kikuta:

Subject: Docket No. 05-0315

HELCO 2006 Test Year Rate Case Responses to Information Requests

In accordance with the proposed stipulated prehearing order filed with the Commission on September 12, 2006, enclosed are Hawaii Electric Light Company, Inc.'s ("HELCO") responses to the Consumer Advocate's information requests ("IRs") listed on Attachment A.

The response to CA-IR-340 contains confidential information and is being submitted in accordance with Protective Order No. 22593, dated June 30, 2006.

HELCO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura

Director, Regulatory Affairs

Attachments

cc: Sawvel & Associates, Inc.

Utilitech, Inc.

Keahole Defense Coalition

Public Utilities Commission (w/o attachments)

Responses transmitted on October 24, 2006

77, 330-331, 337-338, 340, 416, 426, 430-432

Responses transmitted on October 16, 2006

51, 151 (revised page 2 of 4), 256, 258-259, 328, 332-333, 339, 353, 380-381, 411-415, 417-420

Remaining IR Responses

61, 63, 237-238, 243, 254-255, 261, 298-300, 302-317, 319-326, 329, 334-336, 341-346, 352, 356, 360, 366, 368, 375, 387-388, 389-392, 399-410, 421-422, 424-425, 427-429, 433-446